



Trustees' Financial Summary

FY2015-16

Submit ID: 0425-85908639

21 Hill County

0425 Box Elder Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Alvina Friede **Phone #:** (406) 352-4195

(Signature)

(Date)

Chair, Board of Trustees: Mary Lou Rosette

(Signature)

(Date)

County Superintendant Diane McLean

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
313	Medicaid	STATE	21-0425-Altacare	State
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A160827	84.358A
413	Title VII, Indian Education	FEDERAL	S060A160574	84.060
414	Johnson O'Malley (JOM)	FEDERAL	21-0425-JOM	15.130
420	Title I - Schoolwide	FEDERAL	21-0425-TI-Schoolwid	Federal
434	Title IV, Part B, 21st Century	FEDERAL	21-0425-17-16	84.287
465	Miscellaneous State Grant	STATE	1602MOST0318	State
471	GEAR UP	FEDERAL	21-0425-Gearup	84.334
472	GEAR UP	FEDERAL	21-0425-Other-GU	84.334

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	169,032.75	(15,491.13)	100,149.46	36,836.50
02	Taxes Receivable - Real and Personal (120-149)	1,013.78	1,574.50	1,206.47	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	170,046.53	(13,916.63)	101,355.93	36,836.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,013.78	1,574.50	1,206.47	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	169,032.75	(15,491.13)	100,149.46	36,836.50
52	TOTAL FUND BALANCE/EQUITY	169,032.75	(15,491.13)	100,149.46	36,836.50
53	TOTAL LIABILITIES AND FUND BALANCE	170,046.53	(13,916.63)	101,355.93	36,836.50

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,233.30	45,141.27	(46,212.69)	5,846.52
02	Taxes Receivable - Real and Personal (120-149)	1.14			25.51
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			95,364.75	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,234.44	45,141.27	49,152.06	5,872.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1.14			25.51
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,233.30	45,141.27	49,152.06	5,846.52
52	TOTAL FUND BALANCE/EQUITY	2,233.30	45,141.27	49,152.06	5,846.52
53	TOTAL LIABILITIES AND FUND BALANCE	2,234.44	45,141.27	49,152.06	5,872.03

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			264.80	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			264.80	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			264.80	
52	TOTAL FUND BALANCE/EQUITY			264.80	
53	TOTAL LIABILITIES AND FUND BALANCE			264.80	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,973,649.07	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,973,649.07	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,973,649.07	
52	TOTAL FUND BALANCE/EQUITY			2,973,649.07	
53	TOTAL LIABILITIES AND FUND BALANCE			2,973,649.07	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,153.50	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			4,153.50	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			4,153.50	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			4,153.50	
53	TOTAL LIABILITIES AND FUND BALANCE			4,153.50	

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,212.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,212.13	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			1,212.13	
52	TOTAL FUND BALANCE/EQUITY			1,212.13	
53	TOTAL LIABILITIES AND FUND BALANCE			1,212.13	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,539.62	130,295.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	17,539.62	130,295.54		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	17,539.62	130,295.54		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	17,539.62	130,295.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	17,539.62	130,295.54		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	44,095.99	52,674.61
	1190 Penalties and Interest on Taxes	126.51	125.48
	1510 Interest Earnings	19.04	8.65
	1900 Other Revenue from Local Sources	0.00	2,936.91
	3110 Direct State Aid	830,455.73	845,492.45
	3111 Quality Educator	83,849.69	85,576.37
	3112 At Risk Student	22,974.52	22,166.48
	3113 Indian Education For All	6,446.40	6,451.92
	3114 American Indian Achievement Gap	56,800.00	59,450.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	45,522.75	48,653.19
	3116 Data For Achievement	4,740.00	6,180.00
	3118 Natural Resource Development	5,917.96	9,492.00
	3120 State Guaranteed Tax Base Aid	617,902.74	614,141.48
	3444 State School Block Grant	10,561.57	10,561.57
	3445 State Combined Fund School Block Grant	0.00	6,571.82
	3446 SB96 Block Grant Reimbursement	839.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,730,252.24	1,770,482.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,056,001.38	1,032,494.48
			2XX	Personal Services - Employee Benefits	34,003.89	14,121.88
			3XX	Purchased Professional and Technical Services	0.00	11,428.05
			6XX	Supplies and Materials	6,703.89	21,166.89
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	600.00	1,000.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	29,295.00	30,774.62
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	23,846.13	39,899.87
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	152,461.06	173,229.74
			2XX	Personal Services - Employee Benefits	2,000.00	0.00
			3XX	Purchased Professional and Technical Services	0.00	1,261.90
			5XX	Other Purchased Services	3,793.61	7,463.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX Support Services - Business			
			1XX Personal Services - Salaries	30,936.80	40,977.04
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	81,337.61	135,291.24
			4XX Purchased Property Services	6,455.83	13,878.55
			6XX Supplies and Materials	0.00	3,441.37
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,360.50	0.00
			4XX Purchased Property Services	0.00	12,205.06
			5XX Other Purchased Services	0.00	1,951.00
			6XX Supplies and Materials	0.00	913.64
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	120,262.21	54,757.12
			2XX Personal Services - Employee Benefits	600.00	0.00
			3XX Purchased Professional and Technical Services	11,482.50	5,056.13
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,727.60	52,612.52
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	242.35	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,873.63	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,238.74	20,620.14
			2XX Personal Services - Employee Benefits	0.00	2,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	71,444.31	88,708.35
			2XX Personal Services - Employee Benefits	0.00	2,000.00
			6XX Supplies and Materials	13,219.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,730,886.40	1,767,253.48



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0425 Box Elder Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					165,803.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,770,482.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,767,253.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					169,032.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	63,341.53	83,102.24
	1190 Penalties and Interest on Taxes	173.38	189.25
	1510 Interest Earnings	0.00	3.85
	1900 Other Revenue from Local Sources	0.00	18.01
	2220 County On-Schedule Trans Reimb	25,676.55	26,612.15
	3210 State On-Schedule Trans Reimb	26,167.05	26,612.15
	3444 State School Block Grant	5,501.43	5,501.43
	3445 State Combined Fund School Block Grant	6,571.82	0.00
	3446 SB96 Block Grant Reimbursement	1,050.40	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,087.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129,569.72	142,039.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		95,914.05	105,172.31
		3XX Purchased Professional and Technical Services		1,554.20	2,837.80
		4XX Purchased Property Services		7,842.56	15,269.57
		5XX Other Purchased Services		17,460.63	28.75
		6XX Supplies and Materials		27,228.56	36,691.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				150,000.00	160,000.00

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	2,469.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	142,039.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-15,491.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	64,387.53	61,350.44
	1190 Penalties and Interest on Taxes	177.48	162.66
	1510 Interest Earnings	39.84	168.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,604.85	61,681.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	54,500.00
200						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	12,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,250.00	54,500.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					92,968.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,681.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					54,500.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,149.46 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	4550 Federal Child Nutrition	264,228.36	300,564.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>264,228.36</u>	<u>300,564.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			4XX Purchased Property Services	3,115.86	2,320.00
			5XX Other Purchased Services	0.00	4,811.96
			6XX Supplies and Materials	253,109.80	282,108.15
			810 Dues and Fees	388.00	618.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>256,613.66</u>	<u>289,858.11</u>

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	26,129.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300,564.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	289,858.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,836.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7.59	0.17
	1190 Penalties and Interest on Taxes	0.43	0.03
	1510 Interest Earnings	1.74	4.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.76</u>	<u>4.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	20.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>20.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	2,249.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,233.30	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.49	16.83
	1900 Other Revenue from Local Sources	0.00	72.39
	2240 County Retirement Distribution	346,178.66	342,353.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		346,179.15	342,442.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	186,906.27	194,221.64
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	0.00	5,024.95
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	4,889.58	5,164.26
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	9,885.76	6,695.63
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	35,253.27	27,691.44
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	4,952.85	6,605.30
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	13,050.94	27,195.11
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	16,171.34	14,949.38
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	19,242.10	16,942.79
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	8,368.30
	397 State Career & Technical Ed Entitlement - Trades & Industry				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,501.19	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	38.85	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	269.10	0.00	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,479.80	8,679.11	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	10,428.69	14,002.68	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,270.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				321,339.74	335,540.59	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					38,239.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					342,442.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					335,540.59	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,141.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
313 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	154,201.73
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,790.00
413 Title VII, Indian Education		
	4130 Title VII Indian Education	87,280.31
	9710 Residual Equity Transfers In	351.15
414 Johnson O'Malley (JOM)		
	4140 Federal Johnson O'Malley (JOM)	39,752.40
420 Title I - Schoolwide		
	4200 Title I, Part A, Improving Basic Programs	294,825.00
434 Title IV, Part B, 21st Century		
	4340 Title IV, Part B, 21st Century Community Learning Centers	48,386.00
471 GEAR UP		
	4710 GEAR UP	136,197.92
472 GEAR UP		
	4710 GEAR UP	7,765.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		788,550.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
313 Medicaid					
	329 State Miscellaneous Grants				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		149,579.42
			313 Subtotal		149,579.42
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		16,888.84
			2XX Personal Services - Employee Benefits		2,901.16
			410 Subtotal		19,790.00
413 Title VII, Indian Education					
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		73,394.59
			2XX Personal Services - Employee Benefits		12,318.24
			3XX Purchased Professional and Technical Services		953.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out		351.15
			413 Subtotal		87,017.10
414	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,896.72
			2XX Personal Services - Employee Benefits		2,856.68
			414 Subtotal		39,753.40
420	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		186,122.09
			2XX Personal Services - Employee Benefits		30,861.49
			3XX Purchased Professional and Technical Services		10,710.88
			5XX Other Purchased Services		19,141.38
			6XX Supplies and Materials		80,791.16
			420 Subtotal		327,627.00
434	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,592.11
			2XX Personal Services - Employee Benefits		4,814.02
			3XX Purchased Professional and Technical Services		1,602.67
			5XX Other Purchased Services		3,244.56
			6XX Supplies and Materials		3,746.64
			434 Subtotal		50,000.00
465	Miscellaneous State Grant				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		4,560.00
			6XX Supplies and Materials		440.00
			465 Subtotal		5,000.00
471	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		35,660.45
			2XX Personal Services - Employee Benefits		14,775.11
			3XX Purchased Professional and Technical Services		4,505.00
			5XX Other Purchased Services		12,016.91



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		35,637.75
			471 Subtotal		102,595.22
472	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,650.00
			2XX Personal Services - Employee Benefits		878.73
			6XX Supplies and Materials		598.68
			472 Subtotal		7,127.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					788,489.55

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	49,091.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	788,550.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	788,489.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,152.06	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
313 Medicaid	154,201.73	149,579.42	4,622.31
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,790.00	19,790.00	0.00
413 Title VII, Indian Education	87,631.46	87,017.10	614.36
414 Johnson O'Malley (JOM)	39,752.40	39,753.40	-1.00
420 Title I - Schoolwide	294,825.00	327,627.00	-32,802.00
434 Title IV, Part B, 21st Century	48,386.00	50,000.00	-1,614.00
465 Miscellaneous State Grant	0.00	5,000.00	-5,000.00
471 GEAR UP	136,197.92	102,595.22	33,602.70
472 GEAR UP	7,765.81	7,127.41	638.40
Total	788,550.32	788,489.55	60.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10.05	1,389.32
	1190 Penalties and Interest on Taxes	0.67	1.80
	1510 Interest Earnings	2.72	397.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13.44	1,788.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						4,058.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,788.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,846.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,236.14	3,507.30
	1900 Other Revenue from Local Sources	0.00	902.20
	4820 Federal Impact Aid - Title VIII	1,859,776.45	1,799,445.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,861,012.59	1,803,855.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	108,930.77	136,778.68
			2XX Personal Services - Employee Benefits	504,267.25	594,845.67
			3XX Purchased Professional and Technical Services	4,539.94	250.00
			4XX Purchased Property Services	1,488.08	2,675.60
			5XX Other Purchased Services	3,722.03	1,246.09
			6XX Supplies and Materials	21,978.09	26,135.76
			810 Dues and Fees	98.99	0.00
			8XX Other Expenditures	7,046.73	12,690.02
	222X Educational Media Services				
			6XX Supplies and Materials	2,551.54	2,787.78
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	35,384.58	0.00
			3XX Purchased Professional and Technical Services	8,798.95	7,247.83
			4XX Purchased Property Services	0.00	1,130.58
			5XX Other Purchased Services	5,714.64	16,180.32
			6XX Supplies and Materials	3,081.15	3,396.91
			810 Dues and Fees	5,560.91	4,057.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	62,826.40	0.00
			3XX Purchased Professional and Technical Services	16,224.45	7,305.10
			4XX Purchased Property Services	0.00	492.50
			5XX Other Purchased Services	3,792.69	4,835.72
			6XX Supplies and Materials	3,631.80	0.00
			810 Dues and Fees	3,727.66	200.00
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	11,490.20	9,623.24
			5XX Other Purchased Services	6,419.05	12,816.82
			6XX Supplies and Materials	1,183.01	10,635.18
			810 Dues and Fees	3,654.50	3,285.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	360.00	34,231.49
		3XX	Purchased Professional and Technical Services	17,156.75	28,508.20
		440	Bldg & Grounds Repair and Main Services	47,637.40	24,726.99
		4XX	Purchased Property Services	93,300.84	75,436.52
		5XX	Other Purchased Services	49,629.93	412.12
		6XX	Supplies and Materials	54,020.93	59,509.40
		7XX	Property and Equipment Acquisition	0.00	49,522.00
		810	Dues and Fees	3,512.33	2,949.49
		8XX	Other Expenditures	8,000.00	56.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	7,826.07	940.00
		4XX	Purchased Property Services	0.00	1,590.00
		5XX	Other Purchased Services	1,177.60	2,636.96
		6XX	Supplies and Materials	190.93	3,916.79
	280		Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	407.64	50,220.12
		5XX	Other Purchased Services	143.00	116.70
		6XX	Supplies and Materials	1,557.58	790.19
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
		3XX	Purchased Professional and Technical Services	300.00	0.00
		5XX	Other Purchased Services	300.00	1,250.03
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	10,742.00	33,852.03
		3XX	Purchased Professional and Technical Services	100.00	0.00
		5XX	Other Purchased Services	0.00	100.00
		6XX	Supplies and Materials	57.33	0.00
	910		Food Services		
		31XX	Food Services		
		1XX	Personal Services - Salaries	25.75	0.00
		4XX	Purchased Property Services	1,021.00	356.54
		5XX	Other Purchased Services	1,291.00	942.41
		6XX	Supplies and Materials	68,911.07	13,854.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,193,782.56	1,244,533.96



Trustees' Financial Summary

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0425 Box Elder Elem

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					2,414,327.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,803,855.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,244,533.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,973,649.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	2,014.02	1,988.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,014.02</u>	<u>1,988.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		2,424.31	1,988.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,424.31</u>	<u>1,988.33</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,988.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,988.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2015 Value	2016 Value
	5200 Sale or Compensation for Loss of Assets	0.00	25,002.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>25,002.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	0.00	18,159.75
			2XX Personal Services - Employee Benefits	0.00	2,689.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>20,849.00</u>

Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,002.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,849.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,153.50	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	61,534.95	54,653.90
XX	39X 1XXX 112	Certified Teacher Staff Salaries	54,727.60	52,612.52
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,219,338.63	1,215,520.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	23.44	0.00
XX	XXX 26XX 41X	Energy Utility Services	91,490.36	79,606.94
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	20.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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0425 Box Elder Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	45,964.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	45,964.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	15,321.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	66,189.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	110,940.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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0425 Box Elder Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	54,757.12	0.00	0.00	0.00	50,220.12
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	5,056.13	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	116.70
280	1XXX	6XX	0.00	0.00	0.00	0.00	790.19
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			59,813.25	0.00	0.00	0.00	51,127.01

110,940.26

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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21 Hill County

0425 Box Elder Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,000.00	0.00	0.00	0.00	7,000.00
Land Improvements	52,850.00	0.00	0.00	0.00	52,850.00
Buildings	6,026,091.00	0.00	0.00	0.00	6,026,091.00
Machinery and Equipment	2,220,108.00	0.00	168,522.00	81,675.06	2,306,954.94
Totals at Historical Cost	8,306,049.00	0.00	168,522.00	81,675.06	8,392,895.94
Depreciation					
Improvement Accum	23,783.00	2,642.51	0.00	0.00	26,425.51
Building Accum	2,177,568.00	123,292.97	0.00	0.00	2,300,860.97
Machinery and Equipment Accum	1,576,722.00	170,401.82	21,065.25	0.00	1,768,189.07
Total Accumulated Depreciation	3,778,073.00	296,337.30	21,065.25	0.00	4,095,475.55
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,527,976.00	-296,337.30	147,456.75	81,675.06	4,297,420.39

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	98,666.95	0.00	0.00
Operations and Maintenance (26XX)	51,569.78	0.00	0.00
Transportation (27XX)	108,685.13	0.00	0.00
Food Service (31XX)	8,504.64	0.00	0.00
Extracurricular (34XX, 35XX)	25,093.53	0.00	0.00
Total Depreciation for FY2016	292,520.03	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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0425 Box Elder Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	103,143.61	98.90	0.00	0.00	103,242.51	0.00	103,242.51
Total Governmental Activity							
Non-bond Long-Term Liabilities	103,143.61	98.90	0.00	0.00	103,242.51	0.00	103,242.51

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	49,901.54	0.00	49,901.54
Net Pension - TRS	0.00	160,494.02	0.00	160,494.02